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death of a telephone lineman caused by contract with high-powered wire, as the burden was on plaintiff to prove negligence alleged in failure to instruct intestate in the use of a belt in which he was sitting, in the absence of evidence to the contrary, the defendant is presumed to have discharged his duties in furnishing safe place and appliances and giving necessary warning.

[Ed. Note.—For other cases, see Master and Servant, Cent. Dig. § 896; Dec. Dig. § 265 (11).\* 15 Va.-W. Va. Enc. Dig. 658.]

**3. Master and Servant (§ 244 (3)\*)—Injury to Servant—Contributory Negligence.**—Where a telephone lineman was killed while sitting in a belt on a cable by contact with high-powered wires, having been fully instructed and warned as to the danger, his death was proximately due to his own disregard of repeated warnings, for which self-imposed injury the law affords no redress.

[Ed. Note.—For other cases, see Master and Servant, Cent. Dig. § 777; Dec. Dig. § 244 (3).\* 15 Va.-W. Va. Enc. Dig. 654.]  
Sims, J., dissenting.

Appeal from Circuit Court, Washington County.

Action by Stockton's administrator against the Bristol Telephone Company. Judgment for plaintiff, and defendant appeals. Reversed, demurrer to evidence sustained, and judgment rendered for defendant.

*Powell, Price & Simmonds*, of Bristol, for plaintiff in error.

*Hutton & Hutton* and *White, Penn & Penn*, all of Abingdon, and *J. B. Cox*, of Johnson City, Tenn., for defendant.

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JAMISON *v.* COMMONWEALTH.

Nov. 16, 1916.

[90 S. E. 640.]

**1. Taxation (§ 95 (3)\*)—Bonds and Notes—Statute—"Engaged in Business."**—A resident of Maryland, who loaned money to residents of a county in Virginia, taking bonds and notes secured by deeds of trust on land situate in the county, but who kept no agent in such county, and merely came into it from Maryland himself on occasion to see whether land was satisfactory security for a loan, was not taxable on the amount of his bonds and notes, evidencing loans made in the county, under Acts 1915, c. 117, § 9, providing that the section of the schedule, relating to taxes on intangible personal property, shall apply to any person representing in the state, personally or by agent, business interests that may claim a domicile elsewhere, though

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\*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.

an attorney in the county, at the lender's request, examined some of the titles to real estate security offered, and, on payment of the loan, acting under specific authority from the lender, released the lien of record, since the lender was not "engaged in business" in the county, personally or by agent, within the meaning of the statute.

[Ed. Note.—For other cases, see Taxation, Cent. Dig. § 192; Dec. Dig. § 95 (3).\* 14 Va.-W. Va. Enc. Dig. 999.]

For other definitions, see Words and Phrases, First and Second Series, Engage.]

**2. Taxation (§ 93 (1)\*)—Intangible Personalty—Statute—Purpose.**—Acts 1915, c. 117, § 9, providing that the section of the schedule, relating to taxes on intangible personal property, shall apply with equal force to any person or corporation representing in this state business interests that may claim a domicile elsewhere, does not seek to impose the tax as one upon business done in the state, but upon the person representing in the state the foreign interests whose business is conducted in the state by such person.

[Ed. Note.—For other cases, see Taxation, Cent. Dig. § 182; Dec. Dig. § 93 (1).\* 14 Va.-W. Va. Enc. Dig. 998.]

**3. Taxation (§ 93 (3)\*)—Intangible Personalty—Statute—Bank as Agent.**—Where Virginian debtors deposited to the credit of a Maryland lender in a Virginian bank the amounts due the lender, and the bank merely remitted them to the Maryland lender, it was not the agent of the lender in the conduct of his business in Virginia for the purpose of taxing him in Virginia, under Acts 1915, c. 117, § 9.

[Ed. Note.—For other cases, see Taxation, Cent. Dig. § 184; Dec. Dig. § 93 (3).\* 14 Va.-W. Va. Enc. Dig. 998.]

**4. Taxation (§ 93 (1)\*)—Statute—Construction—Resolution of Doubt.**—The intent and purpose of a statute, claimed to tax intangible personal property of a resident of Maryland, originating from his loans to residents of Virginia, being in doubt, the doubt must be resolved in favor of the lender, since laws imposing a license or a tax are strictly construed, more strongly against the government and in favor of the citizen.

[Ed. Note.—For other cases, see Taxation, Cent. Dig. § 182; Dec. Dig. § 93 (1).\* 13 Va.-W. Va. Enc. Dig. 85.]

Error to Circuit Court, Page County.

Application by J. V. Jamison against the Commonwealth, to be relieved from the payment of taxes and levies assessed against him on intangible personal property, consisting of bonds and notes evidencing loans to residents of Page county, and secured by deeds of trust on lands in said county. To re-

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\*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.

view judgment dismissing the application, the applicant brings error. Judgment reversed, and applicant relieved.

*R. S. Parks* and *Leedy & Berry*, all of Luray, and *D. O. Dechert*, of Harrisonburg, for plaintiff in error.

The Attorney General, for the Commonwealth.

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WARWICK COUNTY et al. v. CITY OF NEWPORT NEWS.

Nov. 16, 1916.

[90 S. E. 644.]

1. **Municipal Corporations (§ 33 (2)\*)—Annexation Ordinance—Sufficiency—Statute.**—Under Code 1904, § 1014a, cl. 1, providing that the council shall declare by an ordinance the terms on which it desires to annex territory, and the provisions are made for its future management, an ordinance for the annexation of territory from a county, which set forth the case of the city as fully and explicitly as was practicable under the circumstances, was not insufficient as not setting forth the provisions made for the future management and improvement of the annexed territory.

[Ed. Note.—For other cases, see *Municipal Corporations*, Cent. Dig. § 82; Dec. Dig. § 33 (2).\* 10 Va.-W. Va. Enc. Dig. 161.]

2. **Municipal Corporations (§ 33 (7)\*)—Annexation of Territory—Order Referring to Ordinance—Revenue—Statute.**—Under Code 1904, § 1014a, cl. 3, providing that all revenues derived by a city from annexed territory during five years shall be wholly expended on improvements in the annexed territory, where the annexation order of the court ratified and approved all the terms and conditions set forth in a city's ordinance to annex territory of a county, while such ordinance provided that all revenues derived by the city from the annexed territory for five years should be wholly expended on improvements in such territory, the annexation order was not improper as failing to provide against the misuse of taxes and levies to be derived by the city from the annexed territory.

[Ed. Note.—For other cases, see *Municipal Corporations*, Cent. Dig. § 92; Dec. Dig. § 33 (7).\* 10 Va.-W. Va. Enc. Dig. 163.]

3. **Municipal Corporations (§ 120\*)—Annexation Ordinance—Construction.**—The provisions of a city's annexation ordinance relative to the use of revenues from the territory annexed from a county are to be interpreted in the light of the whole ordinance, as well as of the court's order of annexation and the statute, Code 1904, § 1014a, cl. 3, providing that all revenues derived by a city from annexed ter-

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\*For other cases see same topic and KEY-NUMBER in all Key-Number Digest and Indexes.